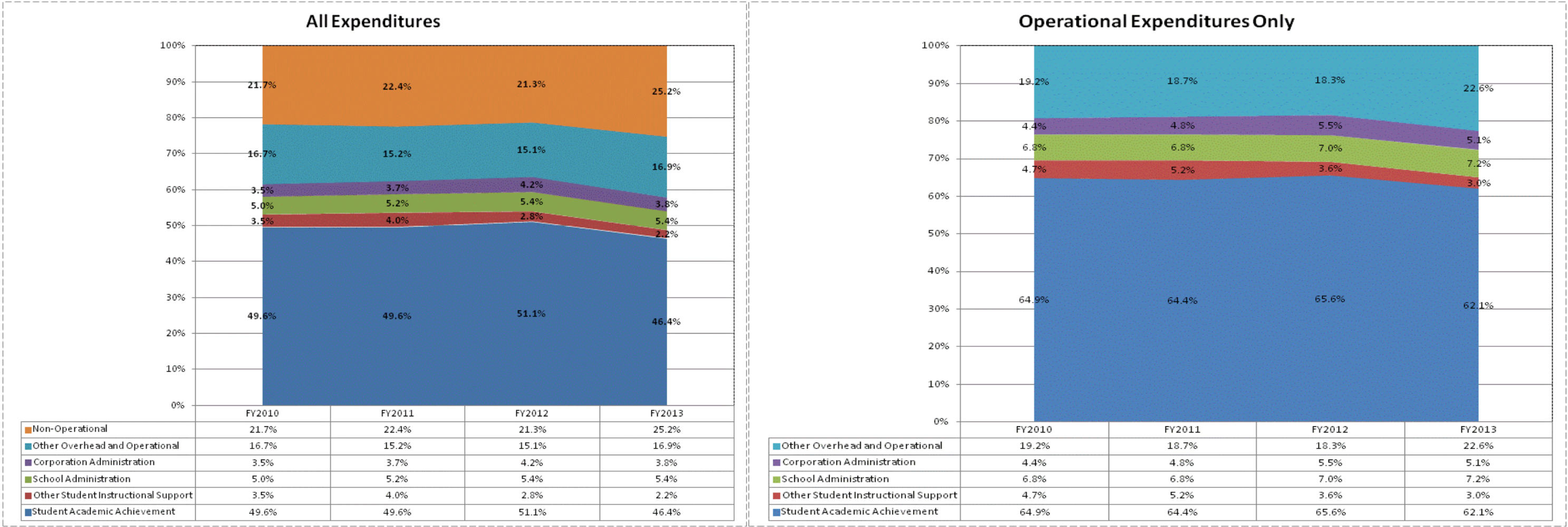


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Frontier School Corporation (8525)

Frontier School Corporation (8525)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$3,764,455	51.4%	\$4,037,549	49.2%	\$4,151,810	51.1%	\$3,617,000	46.4%
Student Instructional Support	\$559,646	7.6%	\$684,884	8.4%	\$667,075	8.2%	\$594,251	7.6%
Overhead and Operational	\$1,334,043	18.2%	\$1,689,666	20.6%	\$1,573,220	19.4%	\$1,612,909	20.7%
Nonoperational	\$1,663,118	22.7%	\$1,788,922	21.8%	\$1,725,309	21.3%	\$1,964,785	25.2%
Grand Total	\$7,321,261		\$8,201,022		\$8,117,415		\$7,788,945	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	59.1%	57.6%	59.4%	54.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Frontier School Corporation (8525)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$49,862	\$78,123	\$88,244	N/A	77%	13%
11100 Regular Programs; Elementary	\$1,143,018	\$1,449,627	\$1,571,633	\$1,315,616	15%	-9%	-16%
11200 Regular Programs; Middle/Junior High	\$150,681	\$0	\$0	\$0	-100%	N/A	N/A
11300 Regular Programs; High School	\$741,837	\$1,178,321	\$1,145,384	\$983,615	33%	-17%	-14%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$15,240	\$12,912	\$27,466	N/A	80%	113%
11410 Vocational Education; Agriculture A	\$53,793	\$72,599	\$51,285	\$50,209	-7%	-31%	-2%
11450 Vocational Education; Consumer and Homemaking	\$45,793	\$66,270	\$106,342	\$32,686	-29%	-51%	-69%
11470 Vocational Education; Business Education	\$54,703	\$60,198	\$42,600	\$39,891	-27%	-34%	-6%
11490 Vocational Education; Industrial Education B	\$34,133	\$76,942	\$52,208	\$42,070	23%	-45%	-19%
12110 Gifted And Talented; Gifted and Talented	\$5,792	\$36,324	\$28,320	\$28,822	398%	-21%	2%
12510 Culturally Different; Communication Disorders	\$60,300	\$47,738	\$51,021	\$52,657	-13%	10%	3%
12610 Learning Disability	\$398,762	\$558,538	\$640,795	\$515,363	29%	-8%	-20%
12810 Special Education Preschool	\$0	\$0	\$33,000	\$38,500	N/A	N/A	17%
14100 Summer School Programs; Elementary	\$3,345	\$965	\$976	\$1,644	-51%	70%	69%
14300 Summer School Programs; High School	\$9,145	\$14,309	\$2,152	\$827	-91%	-94%	-62%
16100 Remediation Testing	\$16,613	\$23,460	\$16,742	\$10,973	-34%	-53%	-34%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$5	\$0	\$0	N/A	-100%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$19,261	\$11,583	\$10,688	\$21,496	12%	86%	101%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$53,810	\$64,471	\$18,692	\$17,796	-67%	-72%	-5%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$0	\$67,715	N/A	N/A	N/A
17900 Payments to Other Governmental Units Within State; Other	\$28	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$250	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$13,904	\$32,318	\$41,094	\$25,297	82%	-22%	-38%
22130 Improvement of Instruction; Instructional Staff Training	\$240	\$0	\$4,200	\$102	-57%	N/A	-98%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$3,013	\$0	N/A	N/A	-100%
22220 Library/Media Services; School Library	\$72,370	\$112,751	\$77,254	\$67,418	-7%	-40%	-13%
22230 Library/Media Services; Audiovisual	\$1,831	\$1,662	\$484	\$0	-100%	-100%	-100%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$41,158	\$0	\$0	N/A	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$71,199	\$57,945	\$82,810	\$117,854	66%	103%	42%
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$955	\$6,168	\$3,269	N/A	242%	-47%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$82,078	\$64,309	\$73,914	\$67,471	-18%	5%	-9%
26497 2007 Account Code - Teachers Retirement Fund	\$175,559	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$3,208,444	\$4,037,549	\$4,151,810	\$3,617,000	13%	-10%	-13%
Student Instructional Support							
21220 Guidance Services; Counseling Services	\$148,081	\$225,779	\$177,724	\$125,028	-16%	-45%	-30%
21240 Guidance Services; Information Services	\$3,623	\$2,433	\$572	\$475	-87%	-80%	-17%
21340 Health Services; Nurse Services	\$30,271	\$47,122	\$47,522	\$49,155	62%	4%	3%
21990 Other Support Services, Students; Other Student Services	\$1,033	\$3,851	\$1,402	\$0	-100%	-100%	-100%
24100 Office of The Principal	\$259,908	\$405,701	\$439,856	\$419,593	61%	3%	-5%
Student Instructional Support Total	\$442,916	\$684,884	\$667,075	\$594,251	34%	-13%	-11%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$31,002	\$67,997	\$72,805	\$65,400	111%	-4%	-10%
23150 Board of Education; Legal Services	\$5,000	\$5,000	\$6,420	\$5,220	4%	4%	-19%
23160 Board of Education; Promotion Expenses	\$1,291	\$4,179	\$1,595	\$1,367	6%	-67%	-14%
23190 Board of Education; Other Governing Body Services	\$2,585	\$1,115	\$3,292	\$3,322	29%	198%	1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Frontier School Corporation (8525)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23210 Executive Administration; Office of The Superintendent	\$125,751	\$186,049	\$212,443	\$185,344	47%	0%	-13%
23290 Executive Administration; Other Executive Administration Services	\$6,500	\$0	\$0	\$0	-100%	N/A	N/A
25110 Fiscal Services; Office of The Business Manager	\$17,011	\$0	\$0	\$0	-100%	N/A	N/A
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25150 Fiscal Services; Payroll Services	\$10,844	\$13,752	\$14,417	\$7,890	-27%	-43%	-45%
25191 Other Fiscal Services; Refund of Revenue	\$749	\$1,095	\$1,094	\$627	-16%	-43%	-43%
25193 Other Fiscal Services; Printed Forms	\$720	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$4	N/A	N/A	N/A
25600 Public Information Services	\$438	\$473	\$0	\$0	-100%	-100%	N/A
25750 Personnel Services; Health Services	\$1,647	\$1,157	\$310	\$1,095	-34%	-5%	253%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$0	\$31,316	\$26,894	N/A	N/A	-14%
25920 Ditch Assessments	\$0	\$0	\$9	\$14	N/A	N/A	59%
25950 Other Assessments	\$358	\$657	\$638	\$1,566	337%	138%	145%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$389,804	\$496,699	\$479,699	\$486,402	25%	-2%	1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,880	\$2,839	\$3,895	\$6,081	224%	114%	56%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$24,646	\$102,570	\$55,285	\$78,487	218%	-23%	42%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$744	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$865	\$6,878	\$469	\$152	-82%	-98%	-68%
26700 Operation and Maintenance of Plant Services; Insurance	\$41,883	\$31,690	\$38,505	\$141,923	239%	348%	269%
27010 Student Transportation; Service Area Direction	\$3,459	\$3,565	\$4,156	\$4,124	19%	16%	-1%
27100 Student Transportation; Vehicle Operation	\$95,083	\$119,914	\$104,109	\$100,577	6%	-16%	-3%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$116,409	\$192,768	\$82,312	\$120,407	3%	-38%	46%
27400 Student Transportation; Purchase of School Buses	\$72,000	\$160,525	\$75,138	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$11,660	\$8,816	\$8,000	\$8,000	-31%	-9%	0%
27700 Student Transportation; Contracted Transportation Services	\$5,247	\$4,214	\$33,795	\$34,650	> 500%	> 500%	3%
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$0	\$0	N/A	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$2,198	\$1,906	\$941	\$0	-100%	-100%	-100%
31200 Food Services Operations; Food Preparation and Dispensing	\$244,273	\$275,809	\$342,545	\$333,222	36%	21%	-3%
31900 Other Food Services	\$13	\$0	\$34	\$141	> 500%	N/A	313%
Overhead and Operational Total	\$1,214,059	\$1,689,666	\$1,573,220	\$1,612,909	33%	-5%	3%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$20	\$416	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$115,290	\$122,517	\$107,877	\$106,936	-7%	-13%	-1%
33990 Other Community Services; Other	\$0	\$0	\$0	\$440	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$141,193	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$18,595	\$26,711	\$51,763	\$73,353	294%	175%	42%
45100 Building Acquisition, Construction and Improvements	\$50,930	\$68,689	\$52,784	\$338,535	> 500%	393%	> 500%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$202,423	\$202,423	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$3,250	\$10,507	\$2,381	N/A	-27%	-77%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$31,360	\$30,749	\$29,146	\$29,961	-4%	-3%	3%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$2,707	\$863	\$368	\$314	-88%	-64%	-15%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$62,725	\$133,454	\$178,196	\$167,420	167%	25%	-6%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$44,946	\$0	\$14,658	\$960	-98%	N/A	-93%
51100 Debt Services; Principal on Debt; Bonds	\$30,000	\$30,000	\$40,000	\$40,000	33%	33%	0%
52100 Debt Services; Interest on Debt; Bonds	\$10,170	\$7,640	\$4,004	\$2,270	-78%	-70%	-43%
52200 Debt Services; Interest on Debt; Temporary Loans	\$29,276	\$49,968	\$7,571	\$0	-100%	-100%	-100%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$971,000	\$969,049	\$1,212,500	\$1,184,000	22%	22%	-2%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$57,549	\$0	\$0	\$0	-100%	N/A	N/A
53250 Debt Services; Lease Rental; Equipment ; Interest	\$1,839	\$0	\$0	\$0	-100%	N/A	N/A
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Frontier School Corporation (8525)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
54200 Common School Fund; Principal	\$0	\$0	\$15,360	\$15,741	N/A	N/A	2%
54250 Common School Fund; Interest	\$0	\$0	\$576	\$474	N/A	N/A	-18%
60700 Nonprogramed Charges; Scholarships	\$2,000	\$2,000	\$0	\$2,000	0%	0%	N/A
Nonoperational Total	\$1,630,829	\$1,788,922	\$1,725,309	\$1,964,785	20%	10%	14%
Prorated By Fund							
26491 2007 Account Code - PERF	\$28,788	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$284,744	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$18,481	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$426,647	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,261	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$65,093	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$825,014	\$0	\$0	\$0	N/A	N/A	N/A